

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Harold Mathews
DOCKET NO.: 04-27530.001-R-1
PARCEL NO.: 13-33-322-031-0000

The parties of record before the Property Tax Appeal Board are Harold Mathews, the appellant; and the Cook County Board of Review.

The subject property is improved with a three-story multi-family dwelling containing 4,425 square feet of building area. The subject has three apartments, a full basement and a two-car detached garage. The building is of masonry construction and 73 years old. The subject property is located in Chicago, Jefferson Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was inequitably assessed. In support of this argument the appellant submitted descriptions and assessment information on four comparables. The comparables were improved with three-story, masonry-constructed, multi-family dwellings that ranged in size from 3,544 to 4,350 square feet of building area. The comparables contained either three or four apartments and each contained a partial basement. Three of the comparables had detached garages. The buildings ranged in age from 73 to 80 years old. The comparables were located along the same street and within two blocks of the subject property. The total assessments of the comparables ranged from \$20,266 to \$29,233 and their improvement assessments ranged from \$17,545 to \$27,095 or from \$4.49 to \$6.23 per square foot of building area. The subject property had a total assessment of \$37,748 and an improvement assessment of \$34,948 or \$7.90 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$23,341 or \$5.27 per square foot of building area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	2,800
IMPR.:	\$	26,200
TOTAL:	\$	29,000

Subject only to the State multiplier as applicable.
5/3-101 et seq.) and section 16-195 of the Property Tax Code.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted assessment information and descriptions on four comparables to support his contention of a lack of assessment uniformity. The comparables were similar to the subject in location, style, age and features. The comparables were improved with three-story, masonry-constructed, multi-family dwellings that ranged in size from 3,544 to 4,350 square feet of building area. The buildings ranged in age from 73 to 80 years old and were located along the same street and within two blocks of the subject property. The comparables had improvement assessments that ranged from \$17,545 to \$27,095 or from \$4.49 to \$6.23 per square foot of building area. The subject property had an improvement assessment of \$34,948 or \$7.90 per square foot of building area, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.